

CITY OF BOERNE

PROPOSED

BUDGET SUMMARY

FY 2012-2013

This budget will raise more total property taxes than last year's budget by \$568,503 (11%), and of that amount \$237,315 is tax revenue to be raised from new property added to the roll this year.

**CITY MANAGER:
RONALD C. BOWMAN**

**ASSISTANT CITY MANAGER:
JEFFREY A. THOMPSON**

**DIRECTOR OF FINANCE:
SANDRA MATTICK, CPA**

**ASSISTANT DIRECTOR OF FINANCE:
JOE M. TIPPETT**

July 24, 2012

CITY OF BOERNE, TEXAS
PROPOSED
ANNUAL OPERATING BUDGET
FISCAL YEAR
OCTOBER 1, 2012 THROUGH SEPTEMBER 30, 2013

MAYOR
Mike Schultz

MAYOR PRO TEM
Jeff Haberstroh

CITY COUNCIL MEMBERS
Ron Cisneros
Jacques DuBose
J. Kuper
Nina Woolard

CITY MANAGER
Ron Bowman

ASSISTANT CITY MANAGER
Jeff Thompson

MANAGEMENT

Pam Bransford	Communications & Media Coordinator
Kirsten Cohoon	City Attorney
Lori Carroll	City Secretary
Michael Mann, PE	Public Works Director
Sandra Mattick, CPA, CGFO	Finance Director
Mark Mattick	Fire Marshal/Emergency Operations Director
Doug Meckel	Fire Chief
Mike Raute	Information Technology Director
James Kohler	Chief of Police
Kelly Skovbjerg	Library Director
Joe Tippet	Assistant Finance Director
Chris Turk	Planning and Community Development Director
Linda Zartler	Administration Services Director
Danny Zincke	Parks & Recreation Director

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FY 2012 - 2013

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BUDGET MESSAGE

July 24, 2012

TO: Honorable Mayor and Council Members
FROM: Ronald C. Bowman, City Manager
Jeffrey A. Thompson, Assistant City Manager
Sandra Mattick, CPA, CGFO, Director of Finance

RE: FY 2012-2013 Proposed Budget

Attached for your review is the City of Boerne's Proposed Budget for the fiscal year 2012 - 2013. This budget outlines the programs and services to be provided by the City during the coming year.

This budget has been prepared using a \$0.02 ad valorem tax rate increase. The total rate will be \$0.4720/\$100 valuation. The Debt Service Tax Rate includes the proposed 2012 Tax Notes that will be used to fund the capital items previously discussed with City Council. The Debt Service Tax Rate has increased from 14.15 cents in 2007 to 16.74 cents in 2012. This total of 2.59 cents increase makes up a part of the 6 cent increase projected when the Quality of Life Bonds were issued and approved by the voters in 2007. .

The Utility Rate Model that was first used in 2007 has been recently updated and the resulting recommendations have been presented to City Council at the last budget workshop. Currently included in this proposed budget are: Electric rate increase of 3% and a Water rate increase of 3%.

The budget for General Governmental funds totals \$17,648,252, with the General Fund making up \$11,827,458 or 67% of that total. The budget for Utilities totals \$44,657,338. The Utilities budget includes the balance of the 2010 Wastewater Revenue Bond Construction that is funding the new Wastewater Treatment and Recycling Plant. The combined total budget amounts to \$62,305,590. The various construction projects in both the General Governmental funds and in the Utilities funds account for a total of \$14,452,730 out of that combined amount.

We believe these documents reflect all the items discussed previously during budget workshops and constitute a sound financial plan to address the current and future growth occurring in Boerne while maintaining those service levels our citizens have come to expect.

As a reminder, this budget is a work-in-process and as Council directs, changes can be made until the final adopted budget takes effect on October 1, 2012.

CITY OF BOERNE
GLOSSARY
2012-2013 BUDGET

The Annual Budgets contain specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of this document in understanding these terms, a budget glossary has been developed.

APPROPRIATION - An authorization made by the City Council through an approved budget which permits the City to incur obligations and to make expenditures of resources. Appropriations lapse at the end of the fiscal year.

ASSESSED VALUATION - A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

BOND - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BUDGET - A plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

CAPITAL BUDGET - A plan of proposed expenditures for major improvements, equipment, vehicles, or machinery that results in the acquisition of assets with a useful life of more than one year.

DEBT SERVICE - The City's obligation to pay principal and interest on bonded debt according to a predetermined payment schedule.

DELINQUENT TAXES - Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Tax statements are mailed out in October and become delinquent if unpaid by January 31st.

DEPARTMENT - A specific functional area within the organization.

DEPRECIATION - The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

EFFECTIVE TAX RATE - State law in Texas prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to provide a tax rate that goes down when property values rise (and vice versa) to generate a rate that produces approximately the same revenue as the year before. The formula makes adjustments for additional debt service, newly annexed property and newly constructed property. If the proposed tax rate exceeds the effective tax rate, State law requires that special notices must be posted and published. If the increase is more than 8%, the increase above 8% is subject to a possible rollback election by the voters.

ENTERPRISE FUND - A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises -where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

EXPENDITURES - If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as liability of the fund from which retired, and capital outlays. If accounts are kept on the cash basis, the term covers only actual disbursements for these purposes.

EXPENSE - Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. Legal provisions sometimes make it necessary to treat as expenses charges whose benefits extend over future periods.

FISCAL YEAR - An accounting period, typically twelve months, to which the annual budget applies and at the end of which a city determines its financial position and results of operations. The City's fiscal year is October 1 through September 30.

FIXED ASSETS - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - The excess of a fund's assets over its liabilities.

GENERAL FUND - The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

GENERAL OBLIGATION DEBT - Tax supported bonded debt which is backed by the full faith and credit of the City. In Texas, G.O. bonds must be authorized by public referendum.

GOAL - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

PERSONNEL EXPENDITURES - For the purpose of budgeting, this term refers to all wages and related items: regular pay, longevity pay, social security, life insurance, retirement plan contributions and health insurance.

PROPERTY TAXES - Used to describe all revenue received in a period from current taxes and delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

REVENUE - The yield of taxes and other monetary resources that the City collects and receives into the treasury for public use.

REVENUE BONDS - Bonds of the City which are supported by the revenue generating capacity of the electric, water, wastewater and gas systems.

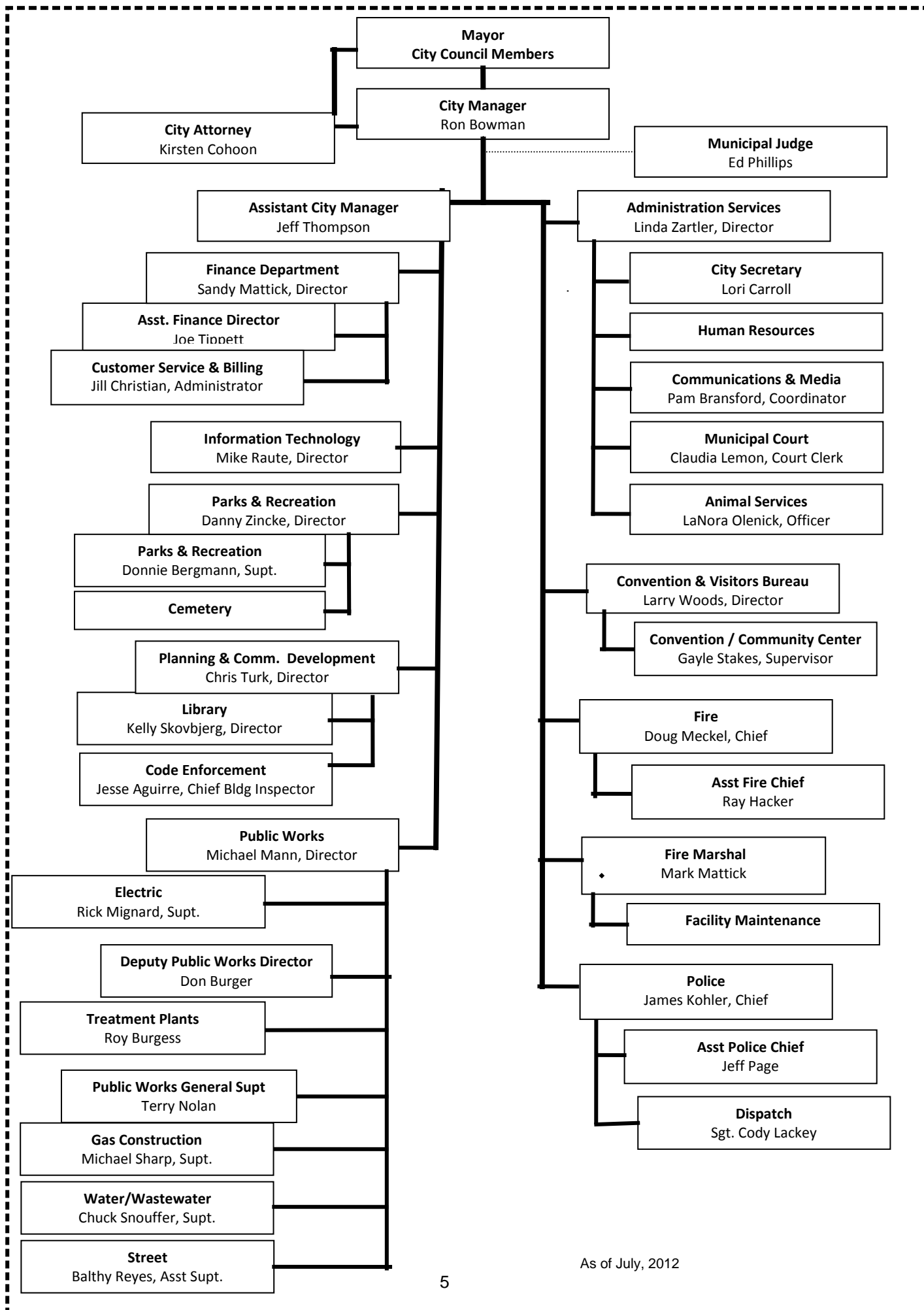
SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

TAX BASE - The total value of all real, person and mineral property in the City as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

TAX RATE - Total tax rate is set by Council and is made up of two components: debt service and operations rates. It is the amount levied for each \$100 of assessed valuation.

TAX ROLL - The official list showing the amount of taxes levied against each taxpayer or property.

TRANSMITTAL LETTER - A general discussion of the proposed budget presented in writing as a part of the budget document. This letter explains principal budget issues against the background of financial experience in recent years.



CITY OF BOERNE
PROPOSED BUDGET SUMMARY
FY 2012 - 2013

FUND	2010-2011 ACTUAL	2011-2012 ADOPTED BUDGET	2012-2013 PROPOSED BUDGET
GENERAL			
ADMINISTRATION	\$ 2,062,699	\$ 1,372,201	\$ 1,741,958
STREET	1,738,185	1,507,766	1,602,376
LAW ENFORCEMENT	3,093,328	3,301,889	3,647,571
MUNICIPAL COURT	226,760	236,964	270,177
ANIMAL CONTROL	164,144	225,349	185,388
FACILITIES & EMERGENCY OPS	391,040	537,313	566,805
PLANNING & COMM. DEVELOPMENT	665,537	713,072	778,503
CONV/COMMUNITY CENTER	301,123	301,192	365,832
COMMUNICATIONS	735,679	822,513	878,560
INFORMATION TECHNOLOGY	360,638	501,949	511,110
FIRE DEPT.	952,251	1,185,658	1,279,178
TOTAL GENERAL FUND	<u>\$ 10,691,384</u>	<u>\$ 10,705,866</u>	<u>\$ 11,827,458</u>
OTHER FUNDS			
HOTEL/MOTEL/CVB	\$ 421,655	\$ 405,785	\$ 442,851
PARKS	1,346,298	1,518,106	1,677,839
LIBRARY	780,265	836,654	865,223
DEBT SERVICE	2,008,047	2,075,986	2,125,082
2009 G.O. BOND CONSTRUCTION FUND	6,300,451	1,510,046	648,812
ECONOMIC DEVELOPMENT PROJECT FUND	-	-	-
CEMETERY	64,233	54,658	60,987
TOTAL OTHER FUNDS	<u>\$ 10,920,949</u>	<u>\$ 6,401,235</u>	<u>\$ 5,820,794</u>
TOTAL GENERAL GOVERNMENT	<u><u>\$ 21,612,333</u></u>	<u><u>\$ 17,107,101</u></u>	<u><u>\$ 17,648,252</u></u>
UTILITY FUNDS			
ELECTRIC	\$ 12,976,902	\$ 14,234,453	\$ 14,671,091
WATER	4,585,833	5,167,421	6,011,307
WASTEWATER	3,785,899	5,572,362	6,702,320
GAS	1,689,850	2,245,063	1,941,527
SOLID WASTE	586,432	555,060	577,175
CAPITAL RECOVERY	525,578	830,000	950,000
2010 WW REVENUE BOND CONSTR.	-	14,750,000	13,762,782
2006 UTILITIES REVENUE BOND CONSTR.	577,757	15,000	41,136
TOTAL UTILITY FUNDS	<u>\$ 24,728,251</u>	<u>\$ 43,369,359</u>	<u>\$ 44,657,338</u>
GRAND TOTAL	<u><u>\$ 46,340,584</u></u>	<u><u>\$ 60,476,460</u></u>	<u><u>\$ 62,305,590</u></u>

Note: *Fund is closed out

CITY OF BOERNE, TEXAS
PROPERTY TAX SCHEDULE
PROJECTED 2012-2013

	ACTUAL FY 2010-2011	ACTUAL FY 2011-2012	PROJECTED 7-5-12 PRELIMINARY FY 2012-2013
ASSESSED VALUATION			
REAL PROPERTY	\$ 465,632,597	\$ 491,893,954	\$
IMPROVEMENTS	852,533,003	930,101,843	
PERSONAL PROPERTY	90,281,456	98,347,870	
SUB-TOTAL	\$ 1,408,447,056	\$ 1,520,343,667	\$
LESS EXEMPTIONS			
TOTAL EXEMPTIONS	\$ 265,244,050	\$ 347,948,300	\$
EXEMPTIONS (PRORATED)	201,027	-	
HOMESTEAD CAP	8,266,672	6,010,275	
AG LOSS	17,421,470	16,918,710	
ABATEMENTS	-	8,381,240	
DISABLED VET	4,387,579	4,085,742	
HOUSE BILL 366	21,270	23,380	
HISTORICAL	1,378,260	1,378,260	
FREEPORT	8,350,187	6,588,610	
ADJUST FOR CAD EST OF PROTEST VALUE	-	-	
TOTAL EXEMPTIONS	305,270,515	391,334,517	-
TOTAL TAXABLE VALUE BEFORE FREEZE	\$ 1,103,176,541	\$ 1,129,009,150	\$ -
LESS: FREEZE TAXABLE AMOUNT	112,921,097	131,133,278	
TRANSFER ADJUSTMENT		47,162	
NET TAXABLE VALUE AFTER FREEZE	990,255,444	997,828,710	1,069,091,214
LEVY USING \$0.4720/100	4,378,910	4,510,186	5,046,111
PLUS TAXES ON FREEZE TAXABLE	390,779	466,038	498,616
TOTAL LEVY	\$ 4,769,689	\$ 4,976,224	\$ 5,544,727
TAX RATE/\$100 VALUATION			
GENERAL FUND	\$ 0.1086	\$ 0.1245	\$ 0.1546
PARK FUND	0.0871	0.0894	0.0989
LIBRARY FUND	0.0494	0.0508	0.0511
DEBT SERVICE FUND	0.1971	0.1873	0.1674
TOTAL TAX RATE	\$ 0.4422	\$ 0.4520	\$ 0.4720
CURRENT LEVY (NET)	\$ 4,769,689	\$ 4,976,224	\$ 5,544,727
PERCENT OF LEVY COLL	@97.5%	@97.5%	@98.0%
DISTRIBUTION BY FUND			
GENERAL FUND	\$ 1,194,466	\$ 1,336,752	\$ 1,779,419
PARK FUND	958,025	960,000	1,138,389
LIBRARY FUND	542,715	545,000	588,651
DEBT SERVICE FUND	1,955,241	2,010,066	1,927,373
CURRENT COLLECTIONS	\$ 4,650,447	\$ 4,851,818	\$ 5,433,832

NOTES:

- \$0.02 in tax = \$212,819 in added revenue.
- 2012-2013 increases the tax rate by \$0.02 @ \$0.4720/\$100 value.
- 2011-2012 uses the effective tax rate @ \$0.4520/\$100 value.
- 2010-2011 kept the tax rate the same @ \$0.4422/\$100 value.
- 2009-2010 kept the tax rate the same @ \$0.4422/\$100 value and includes the 2009 GO bond issue.
- 2008-2009 kept the tax rate the same @ \$0.4422/\$100 value.
- 2007-2008 kept the tax rate the same @ \$0.4422/\$100 value.
- 2006-2007 kept the tax rate the same @ \$0.4422/\$100 value, and includes the 2007 GO bond issue.

CITY OF BOERNE, TEXAS
SUMMARY OF OUTSTANDING BONDED DEBT

GENERAL OBLIGATION BONDS, CERTIFICATES OF
OBLIGATION AND TAX NOTES

YEAR ENDING SEPTEMBER 30	PRINCIPAL	INTEREST	TOTAL
2013	\$ 965,000	\$ 1,155,982	\$ 2,120,982
2014	1,210,000	1,133,913	2,343,913
2015	1,245,000	1,095,881	2,340,881
2016	1,290,000	1,055,437	2,345,437
2017	1,335,000	1,012,888	2,347,888
2018	1,375,000	967,626	2,342,626
2019	1,425,000	919,234	2,344,234
2020	1,215,000	871,837	2,086,837
2021	1,265,000	825,674	2,090,674
2022	1,315,000	774,795	2,089,795
2023	1,370,000	719,418	2,089,418
2024	1,430,000	660,831	2,090,831
2025	1,495,000	595,624	2,090,624
2026	1,565,000	524,862	2,089,862
2027	1,635,000	450,941	2,085,941
2028	1,410,000	376,887	1,786,887
2029	1,480,000	302,712	1,782,712
2030	1,565,000	224,631	1,789,631
2031	1,635,000	142,630	1,777,630
2032	1,010,000	75,500	1,085,500
2033	1,005,000	25,125	1,030,125
	<u>\$ 28,240,000</u>	<u>\$ 13,912,428</u>	<u>\$ 42,152,428</u>

CITY OF BOERNE, TEXAS
SUMMARY OF OUTSTANDING BONDED DEBT
UTILITY SYSTEM REVENUE BONDS
CURRENTLY OUTSTANDING

<u>YEAR ENDING</u> <u>SEPTEMBER 30</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2013	\$ 1,100,000	\$ 2,084,871	\$ 3,184,871
2014	1,150,000	2,037,606	3,187,606
2015	1,200,000	1,988,006	3,188,006
2016	1,250,000	1,934,888	3,184,888
2017	1,305,000	1,881,278	3,186,278
2018	1,365,000	1,822,678	3,187,678
2019	1,425,000	1,759,900	3,184,900
2020	1,485,000	1,700,870	3,185,870
2021	1,550,000	1,638,634	3,188,634
2022	1,615,000	1,573,217	3,188,217
2023	1,680,000	1,505,251	3,185,251
2024	1,750,000	1,433,907	3,183,907
2025	1,825,000	1,359,381	3,184,381
2026	1,905,000	1,279,336	3,184,336
2027	1,380,000	1,188,847	2,568,847
2028	1,440,000	1,124,788	2,564,788
2029	1,505,000	1,057,681	2,562,681
2030	1,575,000	987,494	2,562,494
2031	1,650,000	913,525	2,563,525
2032	1,730,000	832,200	2,562,200
2033	1,820,000	743,450	2,563,450
2034	1,915,000	651,913	2,566,913
2035	1,840,000	562,175	2,402,175
2036	1,935,000	472,519	2,407,519
2037	2,030,000	377,081	2,407,081
2038	2,130,000	275,681	2,405,681
2039	2,240,000	169,163	2,409,163
2040	2,350,000	57,281	2,407,281
	<u>\$ 46,145,000</u>	<u>\$ 33,413,618</u>	<u>\$ 79,558,618</u>

CITY OF BOERNE
GENERAL FUND
DETAIL REVENUES
PROPOSED FY 2012 - 2013

	ACTUAL 2010-2011	ESTIMATE 2011-2012	PROPOSED 2012-2013
REVENUES			
AD VALOREM TAX	\$ 1,214,175	\$ 1,435,000	\$ 1,779,419
PENALTIES & INTEREST	54,045	35,000	54,000
TAX CERTIFICATES	625	650	850
CITY SALES & USE TAX	4,447,723	4,650,000	4,725,000
TELE RIGHT-OF-WAY	88,163	92,717	96,500
CABLE TV FRANCH. FEE	121,914	131,193	135,000
BANDERA EL. GRS. REC.	123,043	145,920	150,000
WASTE MANAGEMENT FRANCH. FEE	68,296	70,620	72,000
ST. RENTAL BOERNE UTILITIES	1,506,538	1,464,629	1,614,027
PEC LELECTRIC GRS. REC.	22,000	22,000	22,000
MIXED DRINK TAX	25,685	22,000	25,000
LICENSES	6,832	8,000	8,000
PERMITS & INSPECTIONS	343,867	340,000	350,000
ANIMAL CONTROL REVENUE	13,515	15,000	18,000
FEES:P&Z,COUNCIL,BOARD	12,205	2,000	12,000
FEES: PLAN REVIEW	2,642	58,000	60,000
FINES	334,505	319,060	349,600
CON/COMM CTR RENTAL	100,168	101,000	110,000
CON/COMM CTR CATERING	4,661	5,200	5,500
CON/COMM CTR AUDIO VISUAL	2,590	3,000	3,000
GRANT - LEOSE	3,187	-	-
GRANT - TEXDOT (SAFE ROUTES)	4,000	-	-
GRANT - SECO	36,210	4,093	-
DONATIONS	14,560	10,000	5,000
CONTRIB. FROM FRIENDS OF ANIMAL SHELTER	-	44,098	-
CONTRIB. FROM COUNTY FOR COMM.	320,188	318,618	395,352
CONTRIB FROM CNTY FOR CONSOLE/RECORDER	-	-	34,781
CONTRIB. FROM FAIR OAKS FOR COMM.	114,353	151,343	149,355
CONTRIB FROM FAIR OAKS FOR CONSOLE/RECORD	-	-	34,781
COMMUNICATION ALLOC.- UTILITIES	229,469	245,930	217,004
BISD SCH OFFICER CONTR.	146,270	149,972	165,000
ANIMAL CONTROL CONTRACTS	8,047	17,700	10,000
I/T ALLOC-UTILITIES	282,723	321,698	331,692
COUNTY CONTR. - FIRE PROTECTION	221,630	227,614	234,442
MISCELLANEOUS REVENUE	48,605	250,000	60,000
ACCIDENT REPORTS	4,648	9,300	6,000
POLICE SEIZED PROCEEDS	-	1,500	1,500
MISC REV-CONV/COMM CNTR	3	700	1,000
LEADERSHIP IN POLICE	-	631	-
PROCEEDS ON EQUIP/PROP SALES	16,763	2,165,000	15,000
INTEREST ON INVESTMENTS	11,443	5,966	5,000
TRNSF. FROM OTHER FUNDS	62,876	57,876	72,876
FUND BAL-SEIZED PROCEEDS	-	42,000	-
FUND BAL-SECURITY/TECH FUND	12,500	2,000	14,200
FUND BAL-EXCS SALES TAX	-	11,044	142,833
FUND BALANCE	660,717	-	341,746
TOTAL REVENUES	\$ 10,691,384	\$ 12,958,072	\$ 11,827,458

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
PROPOSED 2012-2013

	ACTUAL FY2010-2011	ESTIMATED FY2011-2012	PROPOSED FY2012-2013
ADMINISTRATION			
PERSONNEL SERVICES	\$ 894,357	\$ 840,997	\$ 880,566
GENERAL EXPENSES	58,796	58,625	58,900
MAINTENANCE	25,069	23,948	30,000
CONTRACTUAL	279,663	482,130	339,273
CAPITAL OUTLAY	55,478	947,096	43,010
NON-DEPARTMENTAL	749,336	286,835	390,209
TOTAL ADMINISTRATION	\$ 2,062,699	\$ 2,639,631	\$ 1,741,958
STREET DEPARTMENT			
PERSONNEL SERVICES	\$ 909,865	\$ 951,383	\$ 1,017,576
SUPPLIES	207,782	176,000	236,000
GENERAL EXPENSES	4,874	5,362	9,150
MAINTENANCE	36,768	35,200	39,850
CONTRACTUAL	126,925	120,042	129,600
CAPITAL OUTLAY	451,971	397,282	170,200
TOTAL STREET DEPT	\$ 1,738,185	\$ 1,685,269	\$ 1,602,376
LAW ENFORCEMENT			
PERSONNEL SERVICES	\$ 2,662,760	\$ 2,902,753	\$ 3,020,139
SUPPLIES	81,256	82,500	85,000
GENERAL EXPENSE	37,958	49,500	58,400
MAINTENANCE EXPENSE	56,176	37,500	43,125
CONTRACTUAL	185,552	164,750	176,627
CAPITAL OUTLAY	69,627	124,234	264,280
TOTAL LAW ENFORCEMENT	\$ 3,093,329	\$ 3,361,237	\$ 3,647,571
MUNICIPAL COURTS			
PERSONNEL SERVICES	\$ 158,222	\$ 165,962	\$ 171,555
GENERAL SERVICES	4,943	4,270	4,300
CONTRACTUAL	59,278	72,213	78,082
CAPITAL OUTLAY	4,317	3,700	16,240
TOTAL MUNICIPAL COURTS	\$ 226,760	\$ 246,145	\$ 270,177
ANIMAL CONTROL			
PERSONNEL SERVICES	\$ 125,750	\$ 136,048	\$ 147,778
SUPPLIES	3,431	3,400	3,400
GENERAL EXPENSE	9,576	9,900	12,000
MAINTENANCE EXPENSE	19,683	7,800	9,000
CONTRACTUAL	5,704	8,600	8,650
CAPITAL OUTLAY	-	1,000	4,560
TOTAL ANIMAL CONTROL	\$ 164,144	\$ 166,748	\$ 185,388
FACILITIES & EMERGENCY OPERATIONS			
PERSONNEL SERVICES	\$ 294,054	\$ 353,863	\$ 435,385
SUPPLIES EXPENSE	5,221	5,000	5,400
GENERAL EXPENSE	5,435	3,978	4,250
MAINTENANCE	1,027	1,500	11,500
CONTRACTUAL	22,366	27,050	59,450
CAPITAL OUTLAY	62,937	62,525	50,820
TOTAL FACILITIES & EMERGENCY OPS	\$ 391,040	\$ 453,916	\$ 566,805

CITY OF BOERNE
GENERAL FUND
SUMMARY OF APPROPRIATIONS
PROPOSED 2012-2013

	ACTUAL FY2010-2011	ESTIMATED FY2011-2012	PROPOSED FY2012-2013
PLAN & COMM DEVEL. & CODE			
PERSONNEL SERVICES	\$ 600,129	\$ 598,942	\$ 678,804
SUPPLIES	3,081	2,500	3,100
GENERAL EXPENSE	7,610	13,100	13,100
MAINTENANCE	500	650	800
CONTRACTUAL	49,688	60,461	68,724
CAPITAL OUTLAY	4,529	1,500	13,975
TOTAL PLAN & COMM DEVEL. & CODE	\$ 665,537	\$ 677,153	\$ 778,503
CONV/COMM CENTER			
PERSONNEL SERVICES	\$ 217,464	\$ 230,882	\$ 237,182
SUPPLIES	4,695	5,950	6,250
GENERAL EXPENSE	6,555	8,250	8,250
MAINTENANCE	20,591	18,035	20,800
CONTRACTUAL	25,940	29,236	29,590
CAPITAL OUTLAY	25,878	17,000	63,760
TOTAL CONV/COMM CTR	\$ 301,123	\$ 309,353	\$ 365,832
COMMUNICATIONS DEPT			
PERSONNEL SERVICES	\$ 690,892	\$ 742,755	\$ 817,519
GENERAL EXPENSE	6,121	6,700	6,700
MAINTENANCE	251	6,000	16,125
CONTRACTUAL	28,415	36,925	36,216
CAPITAL OUTLAY	10,000	2,000	2,000
TOTAL COMM DEPT	\$ 735,679	\$ 794,380	\$ 878,560
INFORMATION TECHNOLOGY			
PERSONNEL SERVICES	\$ 239,411	\$ 271,902	\$ 284,293
FUEL & OIL	-	300	400
GENERAL EXPENSE	23,064	17,850	21,350
MAINTENANCE	11,454	16,000	30,750
CONTRACTUAL	31,012	40,224	55,256
CAPITAL OUTLAY	55,697	160,650	119,061
TOTAL INFORMATION TECHNOLOGY	\$ 360,638	\$ 506,926	\$ 511,110
FIRE DEPARTMENT			
PERSONNEL SERVICES	\$ 763,799	\$ 842,850	\$ 999,568
SUPPLIES	19,777	17,900	21,400
GENERAL EXPENSES	64,898	66,237	71,950
MAINTENANCE	31,062	30,600	32,500
CONTRACTUAL	22,914	28,086	54,590
CAPITAL OUTLAY	24,915	597,512	74,170
NON-DEPARTMENTAL	24,885	25,000	25,000
TOTAL FIRE DEPT	\$ 952,250	\$ 1,608,185	\$ 1,279,178
TOTAL APPROPRIATIONS	\$ 10,691,384	\$ 12,448,943	\$ 11,827,458

CITY OF BOERNE
SPECIAL REVENUE FUND
HOTEL/MOTEL TAX FUND
SUMMARY OF PROPOSED BUDGET
FY 2012-2013

	ACTUAL FY 2010-2011	ESTIMATE FY 2011-2012	PROPOSED FY 2012-2013
REVENUES			
HOTEL/MOTEL TAXES	\$ 378,255	\$ 390,000	\$ 400,000
OTHER REVENUES-PENALTIES	963	500	1,200
INTEREST	2,771	1,000	2,275
MISCELLANEOUS REVENUES	210	160	200
FUND BALANCE	39,456	25,132	39,176
TOTAL REVENUES	\$ <u>421,655</u>	\$ <u>416,792</u>	\$ <u>442,851</u>
APPROPRIATIONS			
PERSONNEL SERVICES	\$ 184,822	\$ 207,044	\$ 222,192
GENERAL EXPENSE	162,188	170,548	167,289
MAINTENANCE	8,518	10,200	11,200
CONTRACTUAL:			
AGRICULTURAL HERITAGE CENTER	8,000	2,000	-
BOERNE SOCCER CLUB	-	-	-
BOERNE AREA ARTISTS ASSOC.	4,000	-	-
BERGES FEST	-	-	-
BOERNE PERFORMING ARTS	-	-	6,000
CIBOLO NATURE CENTER	2,000	2,000	2,000
H-M ROD RUN	4,500	5,500	5,500
GENEALOGICAL SOCIETY	900	1,000	1,000
KENDALL COUNTY FAIR ASSOC.	4,500	2,500	-
BOERNE BUSINESS ALLIANCE (DICKENS)	5,000	5,000	-
SECOND SATURDAY GROUP	5,000	-	-
TEXAS CORVETTE ASSOC.	4,000	-	5,000
TRANS-GEN FUND-CONV./COMM. CNTR.	10,000	5,000	20,000
TRANS-PARKS TOURISM EVENTS	10,000	5,000	-
CAPITAL OUTLAY	<u>8,227</u>	<u>1,000</u>	<u>2,670</u>
TOTAL APPROPRIATIONS	\$ <u>421,655</u>	\$ <u>416,792</u>	\$ <u>442,851</u>
ENDING BALANCE	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

CITY OF BOERNE
SPECIAL REVENUE FUND
PARK FUND
SUMMARY OF PROPOSED BUDGET
FY 2012-2013

	<u>ACTUAL</u> <u>FY 2010-2011</u>	<u>ESTIMATE</u> <u>FY 2011-2012</u>	<u>PROPOSED</u> <u>FY 2012-2013</u>
REVENUES			
AD VALOREM TAXES	\$ 972,271	\$ 960,000	\$ 1,138,389
SPECIAL REVENUES	385,001	409,950	441,250
CONTRIBUTIONS	15,425	12,500	12,500
OTHER REVENUES	16,846	31,500	34,500
INTEREST	1,173	1,000	1,200
FUND BALANCE	-	-	-
TOTAL REVENUE	<u>\$ 1,390,716</u>	<u>\$ 1,414,950</u>	<u>\$ 1,627,839</u>
TRANSFERS FROM OTHER FUNDS	<u>110,000</u>	<u>105,000</u>	<u>50,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 1,500,716</u>	<u>\$ 1,519,950</u>	<u>\$ 1,677,839</u>
APPROPRIATIONS			
PARKS			
PERSONNEL SERVICES	\$ 863,110	\$ 1,001,846	\$ 1,074,283
SUPPLIES	33,803	37,877	39,500
GENERAL	136,240	140,400	150,800
MAINTENANCE	112,661	136,200	140,631
CONTRACTUAL	66,777	80,013	80,682
CAPITAL OUTLAY	59,511	15,000	104,700
TOTAL PARKS	<u>\$ 1,272,102</u>	<u>\$ 1,411,336</u>	<u>\$ 1,590,596</u>
POOL			
PERSONNEL SERVICES	\$ 54,577	\$ 56,450	\$ 57,593
SUPPLIES & GENERAL	4,115	6,000	5,500
MAINTENANCE	8,976	18,500	21,500
CONTRACTUAL	1,991	2,125	2,150
CAPITAL OUTLAY	4,537	6,709	500
TOTAL POOL	<u>\$ 74,196</u>	<u>\$ 89,784</u>	<u>\$ 87,243</u>
TOTAL APPROPRIATIONS	<u>\$ 1,346,298</u>	<u>\$ 1,501,120</u>	<u>\$ 1,677,839</u>
ENDING BALANCE	<u>\$ 154,418</u>	<u>\$ 18,830</u>	<u>\$ -</u>

CITY OF BOERNE
SPECIAL REVENUE FUND
LIBRARY FUND
(INCLUDES DIENGER BUILDING FUND)
SUMMARY OF PROPOSED BUDGET
FY 2012-2013

	<u>ACTUAL</u> <u>FY 2010-2011</u>	<u>ESTIMATE</u> <u>FY 2011-2012</u>	<u>PROPOSED</u> <u>FY 2012-2013</u>
REVENUES			
AD VALOREM TAXES	\$ 549,790	\$ 545,003	\$ 588,651
CONTRIBUTIONS	29,055	39,000	43,500
SPECIAL REVENUES	9,967	750	-
GRANTS	207,324	214,233	227,772
INTEREST	3,386	4,400	4,500
MISCELLANEOUS	788	750	800
FUND BALANCE	-	14,945	-
TOTAL REVENUE	\$ <u>800,310</u>	\$ <u>819,081</u>	\$ <u>865,223</u>
 TOTAL AVAILABLE FUNDS	 \$ <u>800,310</u>	 \$ <u>819,081</u>	 \$ <u>865,223</u>
APPROPRIATIONS			
PERSONNEL SERVICES	\$ 558,261	\$ 594,595	\$ 622,720
SUPPLIES	63,797	58,650	60,720
GENERAL	49,509	63,550	62,150
MAINTENANCE	26,378	24,000	29,000
CONTRACTUAL	36,330	59,350	69,178
CAPITAL OUTLAY	<u>32,910</u>	<u>18,936</u>	<u>21,455</u>
TOTAL APPROPRIATIONS	\$ <u>767,185</u>	\$ <u>819,081</u>	\$ <u>865,223</u>
 ENDING BALANCE	 \$ <u>33,125</u>	 \$ <u>-</u>	 \$ <u>-</u>

CITY OF BOERNE
DEBT SERVICE FUND
SUMMARY OF PROPOSED BUDGET
FY 2012-2013

	ACTUAL 2010-2011	ADOPTED 2011-2012	PROPOSED 2012-2013
REVENUES			
AD VALOREM TAXES	\$ 1,977,202	\$ 2,010,066	\$ 1,927,373
TRANSFER IN - EX SALES TAX	-	11,044	142,833
INTEREST EARNED	1,961	2,000	2,000
FUND BALANCE	-	-	-
TOTAL REVENUE	\$ 1,979,163	\$ 2,023,110	\$ 2,072,206
TRANS FROM OTHER FUNDS	52,876	52,876	52,876
TOTAL REVENUE AND TRANS	\$ 2,032,039	\$ 2,075,986	\$ 2,125,082
APPROPRIATIONS			
BOND PRINCIPAL	\$ 715,000	\$ 810,000	\$ 965,000
BOND INTEREST	1,291,447	1,261,886	1,155,982
PAYING AGENTS' FEES	1,600	4,100	4,100
TOTAL APPROPRIATIONS	\$ 2,008,047	\$ 2,075,986	\$ 2,125,082
ENDING BALANCE	\$ 23,992	-	-

CITY OF BOERNE
SUMMARY OF PROPOSED BUDGET FY 2012-2013
2009 G.O. BONDS CONSTRUCTION FUND

	TOTALS THRU 2010-2011	ESTIMATE 2011-2012	PROPOSED 2012-2013
REVENUES			
BOND PROCEEDS			
PARKS	\$ 2,355,617	\$ -	\$ -
PUBLIC SAFETY CENTER	349,955	-	-
FIRE STATION	1,955,075	-	-
LIBRARY	4,771,233	-	-
SIDEWALKS	853,410	-	-
INTEREST	23,478	1,790	700
DONATIONS-FRIENDS OF THE LIBRARY	1,557,700	-	-
TRANS FROM 2007 G.O. BOND CONSTR.	359,412	-	-
TRANS FROM GENERAL FUND	900,000	-	-
FUND BALANCE	-	2,241,302.00	648,112
TOTAL REVENUES	\$ 13,125,880	\$ 2,243,092	\$ 648,812
APPROPRIATIONS			
<u>CONTRACTUAL</u>			
ENGINEERING-PUBLIC SAFETY	\$ 5,765,000	\$ -	\$ -
ENGINEERING-SIDEWALKS	67,611	11,403	-
ENGINEERING-LIBRARY	106,940	-	-
ENGINEERING -TRAILS	157,677	2,800	-
ENGINEERING FIRE STATION	68,427	-	-
BOND ISSUANCE COSTS	282,266	-	-
TOTAL CONTRACTUAL	\$ 688,686	\$ 14,203	\$ -
<u>CAPITAL OUTLAY</u>			
PUBLIC SAFETY CENTER	\$ 255,736	\$ 8,206	\$ -
FIRE STATION EXPANSION	2,190,269	3,897	-
SIDEWALKS	139,987	318,192	-
NEW PUBLIC LIBRARY	6,468,527	8,438	-
PARKS TRAILS PROJECTS	493,261	1,890,156	548,812
PARK LAND/IMPROVEMENTS	-	-	100,000
TOTAL CAPITAL OUTLAY	\$ 9,547,780	\$ 2,228,889	\$ 648,812
TOTAL APPROPRIATIONS	\$ 10,236,466	\$ 2,243,092	\$ 648,812
NET CASH INCR/(DECR)	\$ 2,889,414	\$ -	\$ -

CITY OF BOERNE
SUMMARY OF PROPOSED BUDGET FY 2012-2013
ECONOMIC DEVELOPMENT PROJECTS FUND

	<u>PROPOSED 2012-2013</u>
REVENUES	
TRANSFER FROM ELECTRIC UTILITY	\$ 100,000
TRANSFER FROM WATER UTILITY	<u>100,000</u>
TOTAL REVENUES	<u>\$ 200,000</u>
APPROPRIATIONS	
CAPITAL OUTLAY-TO BE DETERMINED	<u>\$ -</u>
TOTAL APPROPRIATIONS	<u>-</u>
NET CASH INCR/(DECR)	<u><u>\$ 200,000</u></u>

CITY OF BOERNE
CEMETERY FUND
SUMMARY OF PROPOSED BUDGET
FY 2012 - 2013

	ACTUAL <u>FY 2010-2011</u>	ESTIMATE <u>FY 2011-2012</u>	PROPOSED <u>FY 2012-2013</u>
REVENUES			
SALE OF LOTS	\$ 74,279	\$ 43,000	\$ 52,727
URNGARDEN SALES	7,575	5,000	7,500
ENDOWMENT	27,560	17,100	-
DONATIONS	16,000	-	-
INTEREST-INVESTMENTS	26	70	60
MISCELLANEOUS	425	200	200
ENDOWMENT INTEREST	646	555	500
FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL REVENUE	 \$ <u>126,511</u>	 \$ <u>65,925</u>	 \$ <u>60,987</u>
 APPROPRIATIONS			
PERSONNEL SERVICES	\$ 41,740	\$ 43,398	\$ 44,637
SUPPLIES	2,426	2,986	3,000
GENERAL	187	750	1,000
MAINTENANCE	1,090	3,400	3,475
CONTRACTUAL	18,790	2,687	2,875
CAPITAL OUTLAY	<u>-</u>	<u>500</u>	<u>6,000</u>
 TOTAL APPROPRIATIONS	 \$ <u>64,233</u>	 \$ <u>53,721</u>	 \$ <u>60,987</u>
 ENDING BALANCE	 \$ <u><u>62,278</u></u>	 \$ <u><u>12,204</u></u>	 \$ <u><u>-</u></u>

CITY OF BOERNE
ELECTRIC UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2012-2013

	ACTUAL FY 2010-2011	ESTIMATE FY 2011-2012	PROPOSED FY 2012-2013
REVENUES			
ELECTRIC SALES	\$ 13,284,034	\$ 13,400,000	\$ 13,629,049
CONTRIBUTIONS FROM DEVELOPERS	7,690	-	-
PENALTIES	118,134	115,000	125,000
CONNECTION FEES	1,303	2,500	2,600
PRIMARY EXTENSIONS	89,869	125,000	130,000
YARD LIGHTS	51,505	50,000	52,000
POLE CONTACT FEES	121,495	126,000	150,000
MISCELLANEOUS	55,509	94,355	67,000
INTEREST ON INVESTMENTS	19,330	13,275	13,000
FUND BALANCE	425,069	-	96,331
TOTAL REVENUES	<u>\$ 14,173,938</u>	<u>\$ 13,926,130</u>	<u>\$ 14,264,980</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 1,932,470	\$ 1,825,736	\$ 1,913,139
SUPPLIES	88,899	77,075	85,000
MAINTENANCE	104,147	111,500	147,000
CONTRACTUAL	10,315,828	10,526,532	10,724,556
NON -DEPARTMENTAL EXPENSE	379,018	425,298	446,591
SUB-TOTAL OPERATING EXPENSES	<u>\$ 12,820,362</u>	<u>\$ 12,966,141</u>	<u>\$ 13,316,286</u>
NON-OPERATING EXPENSES:			
CONTRIBUTIONS	\$ 28,062	\$ 32,320	\$ 35,000
TRANSFERS TO OTHER FUNDS	115,863	65,863	15,863
LOSS ON SALE OF ASSETS	12,615	-	-
CAPITAL OUTLAY	1,460,225	883,858	1,050,942
TRANSFER TO BOND RESERVES	29,178	-	-
TRANSFER TO CAPITAL RESERVE	-	-	113,000
TRANSFER TO ECONOMIC DEV PROJECTS	-	-	100,000
DEBT REQUIREMENT	40,000	40,000	40,000
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 1,685,943</u>	<u>\$ 1,022,041</u>	<u>\$ 1,354,805</u>
TOTAL APPROPRIATIONS	<u>\$ 14,506,305</u>	<u>\$ 13,988,182</u>	<u>\$ 14,671,091</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND COSTS AMORT.	(332,367)	(383,061)	(406,111)
TOTAL AFTER ADJUSTMENTS	<u>\$ 14,173,938</u>	<u>\$ 13,605,121</u>	<u>\$ 14,264,980</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 321,009</u>	<u>\$ -</u>

CITY OF BOERNE
WATER UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2011- 2012

	ACTUAL <u>FY 2010-2011</u>	ESTIMATE <u>FY 2011-2012</u>	PROPOSED <u>FY 2012-2013</u>
REVENUES			
WATER SALES	\$ 3,820,039	\$ 3,500,000	\$ 3,713,150
GRANT REVENUE (WATERSHED)	80,697	152,000	-
GBRA WATER-ESPERANZA	266,723	270,723	281,723
CONTRIBUTIONS FROM DEVELOPERS	541,243	-	-
PENALTIES	47,172	40,000	47,100
CONNECTION FEES	170	146	-
PRIMARY/SUB DIV EXTENSIONS	28,003	38,000	38,000
MISCELLANEOUS	36,464	41,800	35,100
INTEREST	9,346	3,600	4,550
TRANSFERS FROM CAPITAL RECOVERY	285,855	205,000	255,000
FUND BALANCE	-	-	183,184
TOTAL REVENUES	<u>\$ 5,115,712</u>	<u>\$ 4,251,269</u>	<u>\$ 4,557,807</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 1,069,907	\$ 904,956	\$ 1,009,658
SUPPLIES	74,678	68,325	68,600
MAINTENANCE	85,603	84,500	83,000
CONTRACTUAL	1,716,194	1,731,239	1,765,951
NON-DEPARTMENTAL EXPENSE	1,566,066	1,510,000	1,553,775
SUB-TOTAL OPERATING EXPENSES	<u>\$ 4,512,448</u>	<u>\$ 4,299,020</u>	<u>\$ 4,480,984</u>
NON-OPERATING EXPENSES:			
TRANSFER TO OTHER FUNDS	\$ 15,863	\$ 65,863	\$ 15,863
CONTRIBUTIONS	10,000	10,000	10,000
WATERSHED GRANT EXPENSE	47,522	152,000	-
CAPITAL OUTLAY	844,993	793,471	1,059,460
TRANSFER TO CAPITAL RESERVE	442,002	100,800	90,000
TRANSFER TO ECONOMIC DEV PROJECTS	-	-	100,000
DEBT REQUIREMENT	175,000	205,000	255,000
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 1,535,380</u>	<u>\$ 1,327,134</u>	<u>\$ 1,530,323</u>
TOTAL APPROPRIATIONS	<u>\$ 6,047,828</u>	<u>\$ 5,626,154</u>	<u>\$ 6,011,307</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	(1,446,688)	(1,403,500)	(1,453,500)
TOTAL AFTER ADJUSTMENTS	<u>\$ 4,601,140</u>	<u>\$ 4,222,654</u>	<u>\$ 4,557,807</u>
ENDING BALANCE	<u>\$ 514,572</u>	<u>\$ 28,615</u>	<u>\$ -</u>

CITY OF BOERNE
WASTEWATER UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2012-2013

	ACTUAL FY2010-2011	ESTIMATE FY2011-2012	PROPOSED FY 2012-2013
REVENUES			
WASTEWATER SALES	\$ 3,383,784	\$ 3,500,000	\$ 3,570,000
CONTRIBUTIONS FROM DEVELOPERS	3,117	-	-
PENALTIES	43,999	42,000	45,900
CONNECTION FEES	7,356	9,000	10,500
MISCELLANEOUS	4,424	20,000	12,500
INTEREST	42,958	26,717	26,000
TRANSFERS FROM CAPITAL RECOVERY	239,723	625,000	695,000
TRANSFERS FROM CAPITAL RESERVE	-	531,997	467,420
FUND BALANCE	468,691	-	-
TOTAL REVENUES	\$ <u>4,194,052</u>	\$ <u>4,754,714</u>	\$ <u>4,827,320</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 914,593	\$ 934,840	\$ 989,774
SUPPLIES	61,079	53,975	55,075
MAINTENANCE	89,723	110,140	109,200
CONTRACTUAL	428,547	455,354	474,280
NON-DEPARTMENTAL EXPENSE	2,271,383	2,555,873	3,740,248
SUB-TOTAL OPERATING EXPENSES	\$ <u>3,765,325</u>	\$ <u>4,110,182</u>	\$ <u>5,368,577</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 10,575	\$ 10,575	\$ 10,575
CONTRIBUTIONS	10,000	10,000	10,000
CAPITAL OUTLAY	131,609	343,000	279,768
TRANSFER TO DEBT RESERVE	393,516	330,595	338,400
DEBT REQUIREMENT	555,000	625,000	695,000
SUB-TOTAL NON-OPERATING EXPENSES	\$ <u>1,100,700</u>	\$ <u>1,319,170</u>	\$ <u>1,333,743</u>
TOTAL APPROPRIATIONS	\$ <u>4,866,025</u>	\$ <u>5,429,352</u>	\$ <u>6,702,320</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	(671,973)	(674,638)	(1,875,000)
TOTAL AFTER ADJUSTMENTS	\$ <u>4,194,052</u>	\$ <u>4,754,714</u>	\$ <u>4,827,320</u>
ENDING BALANCE	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

CITY OF BOERNE
GAS UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2012-2013

	ACTUAL FY 2010-2011	ESTIMATE FY 2011-2012	PROPOSED FY 2012-2013
REVENUES			
GAS SALES	\$ 1,562,666	\$ 1,600,000	\$ 1,648,000
PENALTIES	11,939	12,800	15,500
CONNECTION FEES	35,441	36,000	35,000
PRIMARY EXTENSIONS	3,800	9,500	10,000
MISCELLANEOUS	20,894	10,000	20,000
INTEREST	927	425	450
TRANSFERS FROM OTHER FUNDS	129,433	141,001	41,136
FUND BALANCE	41,941	-	39,910
TOTAL REVENUES	<u>\$ 1,807,041</u>	<u>\$ 1,809,726</u>	<u>\$ 1,809,996</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
PERSONNEL SERVICES	\$ 436,603	\$ 480,729	\$ 502,845
SUPPLIES	23,602	23,200	25,200
MAINTENANCE	46,798	47,800	48,500
CONTRACTUAL	959,881	881,072	867,908
NON-DEPARTMENTAL EXPENSE	202,393	222,233	224,099
SUB-TOTAL OPERATING EXPENSES	<u>\$ 1,669,277</u>	<u>\$ 1,655,034</u>	<u>\$ 1,668,552</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 10,575	\$ 10,575	\$ 10,575
CONTRIBUTIONS	10,000	10,000	10,000
CAPITAL OUTLAY	87,855	90,000	142,400
TRANSFER TO DEBT RESERVE	29,178	-	-
DEBT REQUIREMENT	100,000	105,000	110,000
SUB-TOTAL NON-OPERATING EXPENSES	<u>\$ 237,608</u>	<u>\$ 215,575</u>	<u>\$ 272,975</u>
TOTAL APPROPRIATIONS	<u>\$ 1,906,885</u>	<u>\$ 1,870,609</u>	<u>\$ 1,941,527</u>
ADJUSTMENT FOR CASH FLOW PURPOSES:			
DEPRECIATION & BOND AMORTIZATION	<u>(99,844)</u>	<u>(125,198)</u>	<u>(131,531)</u>
TOTAL AFTER ADJUSTMENTS	<u>\$ 1,807,041</u>	<u>\$ 1,745,411</u>	<u>\$ 1,809,996</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 64,315</u>	<u>\$ -</u>

CITY OF BOERNE
SOLID WASTE UTILITY REVENUE FUND
SUMMARY OF PROPOSED BUDGET
FY 2012- 2013

	ACTUAL FY 2010-11	ESTIMATE FY 2011-2012	PROPOSED FY 2012-2013
REVENUES			
SOLID WASTE COLLECTIONS	\$ 542,938	\$ 570,000	\$ 570,000
PENALTIES	6,776	6,938	7,000
INTEREST ON INVESTMENTS	174	150	0
GRANT REIMBURSEMENTS	14,853	-	-
FUND BALANCE	21,692	-	-
TOTAL REVENUES	\$ <u>586,433</u>	\$ <u>577,088</u>	\$ <u>577,175</u>
APPROPRIATIONS			
OPERATING EXPENSES:			
SUPPLIES	\$ 1,870	\$ 2,200	\$ 2,600
CONTRACTUAL	524,273	545,669	574,375
NON-DEPARTMENTAL EXPENSE	(2,243)	200	200
SUB-TOTAL OPERATING EXPENSES	\$ <u>523,900</u>	\$ <u>548,069</u>	\$ <u>577,175</u>
NON-OPERATING EXPENSES:			
TRANSFERS TO OTHER FUNDS	\$ 50,000	\$ -	\$ -
GRANT EXPENSE	12,533	-	-
SUB-TOTAL NON-OPERATING EXPENSES	\$ <u>62,533</u>	\$ <u>-</u>	\$ <u>-</u>
TOTAL APPROPRIATIONS	\$ <u>586,433</u>	\$ <u>548,069</u>	\$ <u>577,175</u>
ENDING BALANCE	\$ <u>-</u>	\$ <u>29,019</u>	\$ <u>-</u>

CITY OF BOERNE
SUMMARY OF PROPOSED BUDGET
CAPITAL RECOVERY
FY 2012 - 2013

	<u>ACTUAL</u> <u>FY 2010-2011</u>	<u>ESTIMATE</u> <u>FY 2011-2012</u>	<u>PROPOSED</u> <u>FY 2012-2013-20</u>
REVENUES			
DIST LINES - WATER	\$ 196,965	\$ 195,552	\$ 205,000
DIST LINES - WASTEWATER	159,830	155,483	175,000
TREATMENT PLANT - WATER	66,028	87,504	90,000
TREATMENT PLANT - WASTEWATER	55,911	80,913	85,000
INTEREST - WATER	2,727	3,568	3,750
INTEREST - WASTEWATER	1,824	2,297	2,400
FUND BALANCE	167,549	304,683	388,850
TOTAL REVENUES	\$ <u>650,834</u>	\$ <u>830,000</u>	\$ <u>950,000</u>
EXPENSES			
TRANSFER TO DEBT SERVICE - WATER	\$ 160,417	\$ 205,000	\$ 255,000
TRANSFER TO DEBT SERVICE - WASTEWATER	490,417	625,000	695,000
TOTAL EXPENSES	\$ <u>650,834</u>	\$ <u>830,000</u>	\$ <u>950,000</u>
NET CASH INCR/(DECR)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

CITY OF BOERNE
2010 WASTEWATER UTILITY REVENUE BOND CONSTRUCTION
SUMMARY OF PROPOSED BUDGET
FY 2012 - 2013

	ACTUAL 2010-2011	ESTIMATE 2011-2012	PROPOSED 2012-2013
REVENUES			
INTEREST - WASTEWATER	\$ 24,620	\$ 23,733	\$ 20,000
BOND PROCEEDS	29,431,000	-	-
FUND BALANCE	-	15,736,571	13,742,782
TOTAL REVENUES	\$ 29,455,620	\$ 15,760,304	\$ 13,762,782
EXPENSES			
<u>CONTRACTUAL</u>			
PROFESSIONAL FEES	\$ -	\$ 613,000	\$ 1,000,000
TOTAL CONTRACTUAL	\$ -	\$ 613,000	\$ 1,000,000
<u>CAPITAL OUTLAY</u>			
EASEMENTS	\$ -	\$ 13,056	\$ -
WWTRC PLANT CONSTRUCTION	-	11,231,155	12,762,782
RECYCLED PLANT CONSTRUCTION	-	550,655	-
PIPELINE-COLLECTION	-	2,651,070	-
PIPELINE-RECYCLED WATER	-	701,368	-
PIPELINE -STREAMFLOW MAINTENANCE	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 15,147,304	\$ 12,762,782
TOTAL EXPENSES	\$ -	\$ 15,760,304	\$ 13,762,782
NET CASH INCREASE/(DECR)	\$ 29,455,620	\$ -	\$ -

CITY OF BOERNE
2006 UTILITY REVENUE BOND CONSTRUCTION
SUMMARY OF PROPOSED BUDGET
FY 2012 - 2013

	ACTUAL 2010-2011	ESTIMATE 2011-2012	PROPOSED 2012-2013
REVENUES			
INTEREST - ELECTRIC	\$ 258	\$ -	\$ -
INTEREST- WASTEWATER	161	-	-
INTEREST- GAS	363	113	30
FUND BALANCE	576,975	140,888	41,106
TOTAL REVENUES	\$ 577,757	\$ 141,001	\$ 41,136
EXPENSES			
<u>CONTRACTUAL</u>			
PROFESSIONAL FEES-ELECTRIC	\$ 5,623	\$ -	\$ -
PROFESSIONAL FEES-WASTEWATER	-	-	-
PROFESSIONAL FEES-GAS	-	-	-
TOTAL CONTRACTUAL	\$ 5,623	\$ -	\$ -
<u>CAPITAL OUTLAY</u>			
ELECTRIC DISTRIBUTION	\$ 282,401	\$ -	\$ -
GAS DISTRIBUTION	695	-	-
GAS GATE STATION	105,260	-	-
TOTAL CAPITAL OUTLAY	\$ 388,356	\$ -	\$ -
<u>TRANSFERS TO OTHER FUNDS</u>			
GAS	\$ 183,778	\$ 141,001	\$ 41,136
TOTAL EXPENSES	\$ 577,757	\$ 141,001	\$ 41,136
NET CASH INCREASE/(DECR)	\$ -	\$ -	\$ -